

EXHIBIT C
SIMPLY ESSENTIALS, LLC

All tangible and intangible personal property owned by the Debtor, including, but not limited to, the assets described in this Exhibit C (said property excluding the "Excluded Property" described below is called the "Personal Property").

The Personal Property includes a 140 bird per minute CO2 stun, kill, scald, pick line, certain packaging and related equipment, and certain office equipment. It also includes various trademarks, website domain and other intellectual and intangible property which were owned and/or used by the Debtor in the operation of its business.

The Personal Property does NOT include the following (the "Excluded Assets"):

- a. all rolling stock, including all motor vehicles and trailers subject to any certificate of title provisions under Iowa law;
- b. all permits and licenses to operate, to sell product and inventory, and to pay sales and other taxes;
- c. ARKK Food Company - Terra license;
- d. all income taxes receivable or deferred;
- e. all cash and cash equivalents;
- f. all accounts receivable and other rights to payment for merchandise sold, or for any other purpose;
- g. all insurance refunds and rebates relating to policies paid for by the Debtor; and,
- h. any refunds for returned goods and other rights to payment from vendors related to transactions.

